

CLAIM FOR REFUND OR CREDIT



(Instructions on back)

NAME OF TAXPAYER(S) OR FEEPAAYER(S)

TAXPAYER'S OR FEEPAAYER'S ACCOUNT NO.

GENERAL PARTNER (if applicable)

TAXPAYER'S OR FEEPAAYER'S SOCIAL SECURITY NUMBER(S)* OR FEDERAL EMPLOYER IDENTIFICATION NUMBER

According to

- ☐ Chapter 7, Article 1, of the California Sales and Use Tax Law, and where applicable, Uniform Local Sales and Use Tax Ordinances and the Transit District Transactions (Sales) and Use Tax Ordinances, or
- ☐ Chapter 6, Article 1, of the California Use Fuel Tax Law, or
- ☐ Chapter 8, Article 1 and 2, of the Diesel Fuel Tax Law,
- ☐ Other _____ (please specify the applicable tax law or fee program)

the undersigned hereby makes claim for refund or credit of \$ _____ (may be left blank), or such other amounts as may be established, in tax, interest and penalty in connection with:

- ☐ Return(s) filed for the period _____ to _____
- ☐ Determination(s) dated _____ and paid _____
- ☐ Other (describe fully)

The overpayment described above was caused by

Supporting Documentation:

- ☐ is attached
- ☐ will be provided upon request

BUSINESS NAME

SIGNED BY

DATE SIGNED

PRINT NAME OF SIGNATORY

CONTACT PERSON (if other than signatory)

TITLE OR POSITION

TELEPHONE NUMBER

()

TITLE OR POSITION OF CONTACT PERSON

TELEPHONE NUMBER

()

- ☐ Credit interest is available under certain circumstances. If you would like to be considered for credit interest, please check here.

*See BOE-324-GEN, Privacy Notice, regarding disclosure of the applicable social security number.

FOR BOARD USE ONLY

Case ID No. _____

INSTRUCTIONS FOR COMPLETING CLAIM FOR REFUND

When submitting a claim for refund, you must provide the specific grounds upon which the claim is founded. In addition, you must provide documentation that supports the refund or credit request. The documentation should be sufficient in detail and provide proof of the overpayment. Please include your documentation with your claim for refund or credit or if the documentation is extensive please have it readily available upon request.

You can state the amount of the claimed overpayment, including interest and penalty on the claim form. If you are not sure of the actual amount at the time of submitting the claim, either enter \$1 in the space provided or leave that space empty. The supporting documentation for the claim for refund will normally provide the necessary information for the calculation of the refund or credit due.

You must file the claim within the statute of limitations for the tax/fee program for which the claim is filed*. The appropriate box should be checked to indicate the return filing period, the determination date or other time period. The period of time covered should be entered in the space provided (for example, January 1, 2003 to December 31, 2005). If the claim results from an audit or other such determination, remember to provide the date shown on the notice of determination and the date the liability was paid. If the claim represents another type of overpayment, fully explain the circumstances in the space provided. If your claim represents a partial payment or installment payment on a determination or other liability, please submit a separate claim for each future payment for which you plan to file a claim for refund. (For more information concerning the refund and appeals process, see publication 17, *Appeals Procedures: Sales and Use Taxes and Special Taxes*, and publication 117, *Filing a Claim for Refund*.)

You may file a claim for refund with any Board office. For a list of Board offices, or for assistance completing this form, please visit our website at www.boe.ca.gov or call our Information Center at 800-400-7115.

Taxpayer or Feepayer Name and Account Number: The name(s) and account number as registered with the Board should be entered in the space provided. If the claimant is not registered with the Board, the name(s) shown on the documents that support the claim for refund should be entered. The business name (dba) should not be entered unless it is also the name that is registered with the Board.

Taxpayer's or Feepayer's Social Security Number/Federal Employer Identification Number: Disclosure of the applicable social security number(s) is required (see BOE-324-GEN, *Privacy Notice*) even if the claimant is not registered with the Board as there are instances where a refund or portion thereof may be disclosed to the Internal Revenue Service. If the claimant is an individual or a husband and wife, the social security number of the individual or both the husband and wife should be entered. If the claimant is a partnership, the social security number(s) of the general partner(s) and the partner's name(s) should be entered in the space provided. If the claimant is a corporation (including a partnership consisting of corporations), the federal employer identification number must be provided.

Business Name: The name of the business should be entered in the space provided. For example, if the claimant's name is John Doe and the business's name (dba) is XYZ Auto Repair, XYZ Auto Repair should be entered.

Signature and Title or Position: The preparer of the claim form must sign his or her name in this space. The preparer may be the bookkeeper, accountant, taxpayer, etc. Even if the preparer is not registered with the Board, the preparer is generally not required to be a corporate officer or to have power of attorney. However, the preparer must be authorized by the tax or feepayer to file the claim on the taxpayer or feepayer's behalf. The preparer must also include his or her title or position in the space provided. For example, if the preparer is the bookkeeper, then he or she should enter "Bookkeeper" in the space provided.

Date Signed: The date the claim form is signed must be entered in the space provided.

Contact Person (if other than signatory): This line may be used to designate a person (other than the signatory) to contact, should the Board have questions or require additional information. Such persons may be employees, consultants, accountants, attorneys, etc., as designated by the taxpayer or feepayer.

Telephone Number: Please include the telephone number of the claimant (and contact person, if applicable). This will save time in processing your claim for refund should a Board representative have questions about your claim.

*The time period for filing a claim for refund will vary depending on a number of factors, particularly the cause of overpayment and the type of tax or fee program for which you are filing a claim for refund. Please check the appropriate laws and regulations for the specific tax or fee for which you are filing a claim.

You may also contact the Board unit or district office responsible for your tax or fee account. Compliance with the statute of limitations is established by the filing date of your claim for refund. The filing date of your claim is generally the date of mailing (postmark) or the date that you personally deliver your claim to your nearest Board office. This date may differ from the date signed.